

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF MISSISSIPPI
NORTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

**CIVIL ACTION NO. 3:14cv751
CWR-FKB**

**WILEY R. KUYRKENDALL, ET AL.
Defendants.**

**MOTION OF THE UNITED STATES TO
CONFIRM SALE AND DIRECT DISTRIBUTION OF SALE PROCEEDS**

On November 21, 2016, the Court entered its Final Judgment (Doc. 68) and Decree of Foreclosure and Order of Sale as to Parcel 2 (Doc. 69) in the above-captioned case. The United States moves the Court to enter an Order:

- (1) confirming the sale for \$210,000.00 at public auction conducted on June 5, 2019, of the parcel of real property comprising the land with all improvements and appurtenances thereon and thereunto at 200 Grandview Court, Pearl, Mississippi;
- (2) directing the Internal Revenue Service Property Appraisal and Liquidation Specialists unit to prepare and deliver a deed to the buyer of this property, T&J Investments, LLC; and
- (3) directing the Clerk of this Court to distribute the \$210,000.00 in sale proceeds (plus any interest thereon) currently held in the Registry of this Court as follows:
 - (a) First, to the United States, \$1,734.26 for the expenses of sale, including any expenses incurred to secure or maintain the property pending sale and

confirmation of the sale by the Court, by mailing a check in that amount made payable to the “United States Treasury” to:

Katherine Young
IRS Advisor
1555 Poydras Street
Suite 220, Mail Stop 65
New Orleans, Louisiana 70112;

- (b) Second, to T&J Investments, LLC, \$1,902.00 for ad valorem taxes of Rankin County, Mississippi, that accrued on the property from January 1, 2019, through June 5, 2019, that will not be due and payable to the Tax Collector of Rankin County until February 1, 2020, by mailing a check in that amount made payable to “T&J Investments, LLC” to:

T&J Investments, LLC
510 Kersh Circle
Flowood, Mississippi 39232;

- (c) Third, to the United States, the remainder of the sale proceeds in the amount \$206,363.74, plus any accrued interest, for application to the unpaid balances of the federal income tax liabilities of Wiley Randolph Kuyrkendall for tax years 2001 and 2002 by mailing a check made payable to the “United States Treasury” to:

William E. Thompson
Department of Justice, Tax Division
Office of Review
Post Office Box 310
Washington, D.C. 20044

The United States submits a Memorandum in Support of its Motion as well as **Exhibit 1** (with multiple exhibits thereto)(the Declaration and Final Report of Judicial Sale of IRS Property Appraisal and Liquidation Specialist Sara Wright). The United States also submits as **Exhibit 2** a proposed Order Confirming Sale and Directing Distribution of Sale Proceeds for the Court's review in connection with its consideration of the Motion. Separately, the United States is forwarding a copy of this proposed Order (in editable Word) to the Chambers of the District Judge.

Undersigned counsel for the Tax Division of the Department of Justice has tried without success to obtain a response to an email query to Wiley R. Kuyrkendall by which undersigned counsel sought to determine whether Mr. Kuyrkendall opposes the filing and granting of this Motion. As is indicated in paragraph 5 of the proposed Order, Mr. Kuyrkendall has furnished undersigned counsel with a current address that supersedes his old address at Parcel 2.

WHEREFORE, the United States moves the Court to enter an Order granting the relief requested in this Motion.

Date: October 10, 2019

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Tax Division

/s/Robert E. Dozier
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D. MICHAEL HURST, JR.
United States Attorney
Southern District of Mississippi

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing Motion of the United States To Confirm Sale and Direct Distribution of Sale Proceeds has been made this TENTH day of OCTOBER, 2019 by filing a copy of record in the ECF system maintained by the Clerk of Court whereby service was made on counsel of record and also by depositing a copy thereof in the United States Mail, first class postage prepaid, addressed to the following:

Wiley R. Kuyrkendall
1490 West Government Street
Unit 7
Brandon, Mississippi 39042

Service was also made by depositing a copy of the Motion in the United States Mail (Certified Mail Receipt No. 7005 0390 0002 2819 7272), first class postage prepaid, addressed to Mr. Kuyrkendall at the same address.

Additional service was made by sending a copy of the Motion to Mr. Kuyrkendall at his email address of rf4c@hushmail.com.

/s/Robert E. Dozier
ROBERT E. DOZIER
Trial Attorney, Tax Division
U.S. Department of Justice